IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY FOURTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22413 of 2004

Between:

M/s. Harsha Constructions, Engineers- Contractors. H. No. 8-3-191/101/(17/B), First Floor, Opp Post Office, Vengalarao Nagar, Hyderabad rep by Managing Partner N. Venkateswara Rao S/o Sita Ramaiah

..... PETITIONER

AND

1 The Commercial Tax Officer, Ashoknagar Circle, Hyderabad
2 The Commercial Tax Officer, Jubilee Hills Circle, Srinagar Colony, Hyderabad.

3. The Registering Authority/Assistant Commercial Tax Officer, O/o.The Commercial Tax Officer,Asholk Nagar Circle, HYDERABAD.

4. The Registering Authority/Assistant Commercial Tax Officer,f O/o. The Commercial Tax Officer, Jubilee Hills Circle, Srinagar Colony, HYDERABAD.

NOTE: Respondent Nos.3 and 4 impleaded as per Court Order dated 24-01-2005 in WPMP No.30278 of 2004.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the inaction on the part of first respondent i.e., Commercial Tax Officer, Ashokngar Circle, Hyderabad in not transferring the registration certificate files as well as all the assessments filed with concerned records to the office of the Second respondent herein ie., The Commercial Tax Officer, jubilee Hills Circle, Hyderabad who is the concerned territorial

jurisdiction Authority inspite of submission of vide letter/application dated 31-07-2004 (Annexure-P1) and followed by reminder representation on 30-10-2004 (Annexure-P2) as illegal, arbitrary, unjust and improper in the teeth of Rulee-28 (2)(A)(b) of the APGST Rules, 1957 and direct the first respondent herein to transfer the registration Certificate file along with the original registration certificates issued at the time of commencement of business both under the APGST & CST Acts with all relevant assessment, files, records and connected material papers forthwith as provided under Rules-28(2)(A)(b) of the APGST Rules, 1957 read with Section-12 of the APGST ACt, 1957 and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

-

ORAL ORDER(Per Hon'ble M.H.S.Ansari,J)

Heard the learned counsel for the respective parties.

The grievance of the petitioner in the instant writ petition is as regards the inaction on the part of the first respondent in not transferring the assessment records, files with concerned documents to the registering authority of the new place of business of the petitioner.

It is the case of the petitioner that he has shifted the business premises from Domalguda to Jubilee Hills and consequently requested the first respondent to order transfer of his assessment files at an early date to the assessing authority having jurisdiction over the area where the new business premises of the petitioner is situated.

It must be stated here that when the writ petition was filed, only first and second respondents had been impleaded and not the registering authority, either of old or the present. W.P.M.P.No.30278 of 2004 was filed to implead the

said respondent Nos.3 and 4. Accordingly, we allow the said petition and direct the respondent Nos.3 and 4 be impleaded as respondents to the writ petition.

As regards the contention of the petitioner for transfer of files to the other place it is to be noticedthat under sub-Rule 21(A) of Rule 20-A of A.P. General Sales Tax Rules,1957 where a registered dealer intends to change his place of business from the jurisdiction of one registering authority to the jurisdiction of another registering authority in the State, he shall make an application to the registering authority of the new place of business, through the present registering authority enclosing his registered certificate in original.

In the instant case, as no such application has been made to the registering authority of the new place of business through the present registering authority, we are not inclined to issue any orders of positive nature in the instant writ petition. The same is accordingly disposed of with liberty to the petitioner to make an appropriate application in terms of sub-Rule 21-A of Rule 20-A of A.P. General Sales Tax Rules,1957. If such an application is made to the competent authority through the present registering authority, we have no doubt in our mind, that, the writ petition will be disposed of expeditiously and in accordance with law.

With the observation as above, the writ petition accordingly stands disposed of. No costs.

_____

M.H.S.ANSARI,J

24th January,2005

*TSNR

_____

T.Ch.SURAYA RAO,J

To

1 The Commercial Tax Officer, Ashoknagar Circle, Hyderabad
2 The Commercial Tax Officer, Jubilee Hills Circle, Srinagar Colony, Hyderabad.

3. Two CCs to G.P for COMMERCIAL TAXES, High Court Buildings, High Court of A.P. Hyderabad(OUT)

4.The Registering Authority/Assistant Commercial Tax Officer, O/o.The Commercial Tax Officer,Asholk Nagar Circle, HYDERABAD.

5. The Registering Authority/Assistant Commercial Tax Officer,f O/o. The Commercial Tax Officer, Jubilee Hills Circle, Srinagar Colony, HYDERABAD.